ESTABLISHMENT OF RIGHT OF ASSIGNEE TO TAKE ACTION AND REVOCATION AND POWER OF ATTORNEY

To the Commissioner of Patents and Trademarks:

The undersigned is empowered to act on behalf of the assignee indicated below (the "Assignee"). The original assignment of the attached application for Letters Patent for the invention in A MANUALLY ACTUABLE STEERING DEVICE from the inventor to the Assignee is being submitted herewith for recordation by the Assignment Branch. A true copy of this Assignment is attached hereto. This Assignment represents the entire chain of title of this invention from the Inventor(s) to the Assignee. I have reviewed this Assignment, and to the best of the Assignce's knowledge and belief, the Assignee is the owner of the entire right, title, and interest in the above-referenced application.

I declare that all statements made herein of my own knowledge are true, and that all statements made upon information and belief are believed to be true, and further, that these statements were made with the knowledge that willful, false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001, and that willful, false statements may jeopardize the validity of the application, or any patent issuing thereon.

The undersigned hereby revokes any previous powers of attorney in the subject application, and hereby appoints the registrants of Knobbe, Martens, Olson & Bear, LLP, 2040 Main Street, Fourteenth Floor, Irvine, California 92614, Telephone (949) 760-0404, Customer No. 20,995, as its attorneys with full power of substitution and revocation to prosecute this application and to transact all business in the U.S. Patent and Tradernark Office connected herewith. This appointment is to be to the exclusion of the inventor(s) and his attorney(s) in accordance with the provisions of 37 C.F.R. § 3.71.

Please use Customer No. 20,995 for all communications.

Assignee: BORRINGIA INDUSTRIE,

Address: Richenmattweg 35

CH-4107 Ettingen, Switzerland

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14/8 2007

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<u>ASSIGNMENT</u>

WHEREAS, We

- Henrik Nøhr Kofoed, a citizen of Denmark, residing at Bakkegårdsvej 1b, DK-3060 Espergaerde, Denmark;
- (2) Mogens Ilsted Bech, a citizen of Denmark, residing at Birkerød Parkvej 55, DK-3460 Birkerød, Denmark

hereinafter referred to as Assignor (collectively if more than one inventor is listed above), have invented certain new and useful improvements in A MANUALLY ACTUABLE STEERING DEVICE; the specification of which:

- (a) o was executed on even date herewith;
- (b) Was filed on July 6, 2006 as Application No. 10/585,501
- was described and claimed in PCT International Application No. PCT/DK2005/000010 filed on January 11, 2005 and in Danish Patent Application No. PA 2004 00032.

AND WHEREAS, BORRINGIA INDUSTRIE AG, with its principal place of business at Richenmattweg 35, CH-4107, Ettingen, Switzerland, (hereinafter referred to as Assignee) desires to acquire the entire right, title, and interest in and to the said improvements with respect to the United States of America, its territories and possessions.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Assignor hereby acknowledges that it has sold, assigned, transferred and set over, and by these presents does hereby sell, assign, transfer and set over, unto Assignee, its successors, legal representatives and assigns, the entire right, title, and interest in the United States of America, and its territories and possessions in, to and under said improvements, and any Patent Applications in the United States of America and all divisions, renewals and continuations thereof, and all Patents of the United States of America which may be granted thereon and all reissues and extensions thereof, and all rights of priority under International Conventions; and Assignor hereby authorizes and requests the Commissioner of Patents of the United States of America to issue all Patents for said improvements to Assignee, its successors, legal representatives and assigns, in accordance with the terms of this instrument.

AND ASSIGNOR HEREBY covenants and agrees that it will communicate to Assignee, its successors, legal representatives and assigns, any facts known to it respecting said improvements, and testify in any legal proceeding, sign all lawful papers, execute all divisional, continuing and reissue applications, make all rightful oaths and generally do everything possible to aid Assignee, its successors, legal representatives and assigns, to obtain and enforce proper patent protection for said improvements in the United States of America.

IN TESTIMONY WHEREOF, Assignor intending to be legally bound has hereunto affixed its signature.

This 14 day of August, 2007

Signature of Henrik Kofoed

This 14 day of an Amal 2007

Signature of listed Mogens Bech

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